AMENDMENTS TO THE CLAIMS

Please amend the Claims as follows.

1 (canceled)

2 (previously presented):A light-diffusing sheet comprising a light-diffusing layer, which is made of a resin coating layer having a minute unevenness formed on a surface thereof, is formed on at least one side of a transparent film,

wherein the transparent film includes a thermoplastic resin (A) having a substituted and/or non-substituted imido group in a side chain, and a thermoplastic resin (B) having a substituted and/or non-substituted phenyl group and nitrile group in a side chain,

wherein a ratio of an internal haze value to a total haze value of the light-diffusing sheet (internal haze value/total haze value) is 0.5 or more and less than 1 and the total haze value is in the range of from 30% to 70%,

wherein the total haze value is a haze value of a light-diffusing sheet and the internal haze value is a value obtained by subtracting a haze value 11% from a haze value measured in a state where a pressure-sensitive adhesive coated transparent sheet having a haze value 11% is adhered onto the minute of unevenness shape surface rough of the light-diffusing sheet.

3-10 (canceled)

11 (previously presented): The light-diffusing sheet according to claim 2, wherein the resin coating layer comprises fine particles and the surface unevenness shape of the resin coating layer is formed with the fine particles.

12 (previously presented): The light-diffusing sheet according to claim 11, wherein the fine particles are organic fine particles.

13 (previously presented): The light-diffusing sheet according to claim 2, wherein the resin coating layer is formed with an ultraviolet curing resin.

14 (previously presented): The light-diffusing sheet according to claim 2, wherein if in the transparent film, a direction along which an in-plane refractive index is maximized is X axis, a direction perpendicular to X axis is Y axis, a thickness direction of the film is Z axis; refractive indexes in the respective axis directions are nx, ny and nz; and a thickness of the transparent film is d (nm) by definition, the transparent film satisfies the following relations:

in-plane retardation $Re = (nx - ny) \times d \leq 20$ nm and

thickness direction retardation $Rth = \{(nx + ny)/2 - nz\} \times d \leq 30$ nm.

15 (previously presented):   The light-diffusing sheet according to claim 2, wherein the transparent film is a biaxially stretched film.

16 (previously presented):   A light-diffusing sheet, a low refractive index layer lower in refractive index than the resin coating layer is provided on the unevenness surface of the resin coating layer of the light-diffusing sheet according to claim 2.

17 (previously presented):   An optical element comprising the light-diffusing sheet according to Claim 2 provided on one side or both sides of an optical element.

18 (previously presented):   An image viewing display comprising the optical element according to claim 17.

19 (canceled)